

# **EXHIBIT - B**

<b>CONSOLIDATED AUDIT</b> <b>EXPENSE DETAIL</b> <b>For the Month Ended May 31, 2008</b>						
<b>Personnel</b>	<b>Date</b>	<b>Description</b>	<b>Lodging</b>	<b>Transportation</b>	<b>Sundry</b>	<b>Business Meals and Entertainment</b>
<b>William T Bishop</b>	5/8/08	Parking in 1625 Eye Street garage for audit committee meeting			\$ 18.00	
	5/9/08	Lunch - audit team and Grace financial management - B Dockman, T Dyer, G Huerta (Grace), D Parker, P Barkley, L Keorlet and P Katsiak (PwC) - Clyde's, Columbia, MD				\$ 155.44
<b>Erica Margolius</b>	4/7/08	Lunch with P. Katsiak, PwC, at Chesapeake Factory to discuss appraisal.				\$ 38.71
<b>Pavel Katsiak</b>	5/1/08	Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD	\$ 27.63			
	5/2/08	Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD	\$ 27.63			
	5/5/08	Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD	\$ 27.63			
	5/6/08	Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD	\$ 27.63			
	5/7/08	Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD	\$ 27.63			
	5/8/08	Mileage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD	\$ 27.63			
<b>Jacqueline Calvo</b>	4/14/08	90 miles each trip, less 20 regular commute. 70 miles each way X 2 = 140 miles	\$ 70.85			
	4/15/08	90 miles each trip, less 20 regular commute. 70 miles each way X 2 = 140 miles	\$ 70.85			
	4/14/08	4.50 each way = 9.0 total	\$ 9.00			
	4/15/08	4.50 each way = 9.0 total	\$ 9.00			
<b>Melissa Noel</b>	5/1/08	mailing of fee application			\$ 23.06	
<b>Summary</b>						
		<b>Total</b>	<b>\$ 560.69</b>	<b>\$ 325.48</b>	<b>\$ 41.06</b>	<b>\$ 194.15</b>

**CONSOLIDATED AUDIT-EXPENSE DETAIL**  
For the Month Ended May 31, 2008

	<u>Date</u>	<u>Title</u>	<u>Expenses</u>	<u>Description</u>
William T. Bishop	5/8/08	Audit Partner	\$ 18.00	Parking in 1625 Eye Street garage for audit committee meeting
	5/9/08	Audit Partner	\$ 155.44	Lunch - audit team and Grace financial management - B Dockman, T Dyer, G Huerta (Grace), D Parker, P Barkley, L Keorlet and P Katsiak (PwC) - Clyde's, Columbia, MD
			<u>\$ 173.44</u>	
Erica Margolius	4/7/2008	Audit Senior Associate	\$ 38.71	Lunch with P. Katsiak, PwC, at Cheesecake Factory to discuss appraisal.
			<u>\$ 38.71</u>	
Pavel Katsiak	5/1/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/2/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/5/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/6/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/7/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
	5/8/08	Audit Associate	\$ 27.63	Milage in excess over regular commute of 27.36 miles one way from Arlington, VA to Columbia, MD
			<u>\$ 165.78</u>	
Jacqueline Calvo	4/14/08	Audit Associate	\$ 70.85	90 miles each trip, less 20 regular commute. 70 miles each way x 2 = 140 miles
	4/15/08	Audit Associate	\$ 70.85	90 miles each trip, less 20 regular commute. 70 miles each way x 2 = 140 miles
	4/14/08	Audit Associate	\$ 9.00	Tolls 4.50 each way = 9.0 total
	4/15/08	Audit Associate	\$ 9.00	Tolls 4.50 each way = 9.0 total
			<u>\$ 159.70</u>	
Melissa Noel	5/1/08	Audit Associate	\$ 23.06	mailing of fee application
			<u>\$ 23.06</u>	
		<b>Grand Total</b>	<u>\$ 560.69</u>	

WR Grace and Co.  
 Fee Application Preparation  
 Month ended May 31, 2008

Date	Hours	Description of Services Provided	Bill Rate	Extended Cost
<b>FEE APPLICATION PREPARATION</b>				
<b>Name: Melissa Noel</b>				
5/1/2008	0.4	pick up check from office	\$ 127.00	\$ 50.80
	0.5	transfer time to another audit code (audit to art)	\$ 127.00	\$ 63.50
	0.5	update March reportts	\$ 127.00	\$ 63.50
	0.7	Prepare March letters	\$ 127.00	\$ 88.90
	0.7	Q 28 Time compilation	\$ 127.00	\$ 88.90
5/2/2008	2.1	draft Q28 app	\$ 127.00	\$ 266.70
	1.0	Create bills for March and transfer March nonbillable time	\$ 127.00	\$ 127.00
	0.5	mail March 08 letter and pick up check	\$ 127.00	\$ 63.50
5/6/2008	1.0	wrap up Q28 application, email and mail letters	\$ 127.00	\$ 127.00
	3.6	prepare and send April email to team who charged time to Grace in April	\$ 127.00	\$ 457.20
		Input April time received from email and clean up April		
5/8/2008	1.2	Spreadsheets	\$ 127.00	\$ 152.40
5/13/2008	2.0	clean up Grace April reports	\$ 127.00	\$ 254.00
	1.0	email people to fix submissions and more detail	\$ 127.00	\$ 127.00
	0.4	send reminder emails	\$ 127.00	\$ 50.80
	0.4	request timesheets from CAA request server	\$ 127.00	\$ 50.80
	0.2	look into WIP discrepancies	\$ 127.00	\$ 25.40
5/14/2008	1.2	reconciled March and April time to report variances	\$ 127.00	\$ 152.40
	1.5	meeting with Pam and Alison- Transfer time	\$ 127.00	\$ 190.50
	0.6	make corrections to responses received about April issues	\$ 127.00	\$ 76.20
		clean up Grace April time compilation report, move nonbillable time and fee app time to correct spreadsheets, spell check and		
5/19/2008	1.8	proff read all details	\$ 127.00	\$ 228.60
5/20/2008	0.5	email people late for April submissions	\$ 127.00	\$ 63.50
5/21/2008	0.7	update Erica's variances, send Doug spreadsheet	\$ 127.00	\$ 88.90
5/22/2008	1.1	finish editing April working reports and send to Pam for review	\$ 127.00	\$ 139.70
		reconcile bills issued, checks received, and application for 2005-		
5/27/2008	1.7	2008 to figure out how to apply outstanding check.	\$ 127.00	\$ 215.90
		reconcile detailed AR and Cash/ Bill's report against my		
5/28/2008	0.9	spreadsheet	\$ 127.00	\$ 114.30
		correspond with Tampa AR and try to accumulate missing data,		
5/29/2008	1.0	research open invoices	\$ 127.00	\$ 127.00
	<u>27.2</u>			
<b>Name: Pamela Barkley</b>				
5/2/2008	1.3	Review the March application for the submission to the bankruptcy cr	\$ 227.33	\$ 295.53
5/2/2008	1.2	Review the quarterly application for the bankruptcy courts	\$ 227.33	\$ 272.80
5/29/2008	2	Reviewing the April time submission to the bankruptcy court	\$ 227.33	\$ 454.66
	<u>4.5</u>			
<b>Totals</b>	<u>31.7</u>	<b>Total Grace Time Tracking Charged Hours</b>		<u>\$ 4,477.39</u>